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TRANSMITTAL FORM

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		Application Number	10/671,483
		Filing Date	September 29, 2003
		First Named Inventor	Michihiko YANAGISAWA et al.
		Art Unit	1763
		Examiner Name	Jeffrie Robert Lund
Total Number of Pages in This Submission	3	Attorney Docket Number	506212001200

ENCLOSURES (Check all that apply)

<input type="checkbox"/> Fee Transmittal Form	<input type="checkbox"/> Drawing(s)	<input type="checkbox"/> After Allowance Communication to TC
<input type="checkbox"/> Fee Attached	<input type="checkbox"/> Licensing-related Papers	<input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences
<input checked="" type="checkbox"/> Amendment/Reply	<input type="checkbox"/> Petition	<input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)
<input type="checkbox"/> After Final	<input type="checkbox"/> Petition to Convert to a Provisional Application	<input type="checkbox"/> Proprietary Information
<input type="checkbox"/> Affidavits/declaration(s)	<input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address	<input type="checkbox"/> Status Letter
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SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	MORRISON & FOERSTER LLP		
Signature			
Printed name	Barry E. Bretschneider		
Date	February 3, 2005	Reg. No.	28,055

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

FEB 03 2005

In re Patent Application of:

Michihiko YANAGISAWA et al.

Application No. 10/671,483

Group Art Unit: 1763

Filed: September 29, 2003

Examiner: Jeffrie Robert Lund

For: MULTI-STEP LOCAL DRY ETCHING
METHOD FOR SOI WAFER**RESPONSE TO RESTRICTION REQUIREMENT**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Action mailed January 19, 2005, applicants elect to prosecute the claims of Group I, claims 5-17, *without* traverse. The Examiner is authorized to cancel non-elected claims 18-20 upon the indication of allowable subject matter in this application.

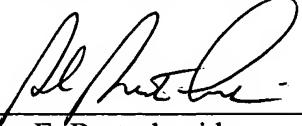
Early action allowing elected claims 5-17 is solicited.

In the event that the transmittal is separated from this document and the Patent and Trademark Office determines that an extension and/or other relief is required, applicants petition for any required relief including extensions of time and authorize the Commissioner to charge the cost

of such petitions and/or other fees due in connection with the filing of this document to **Deposit**
Account No. 03-1952, referencing Docket No. 506212001200.

Dated: February 3, 2005

Respectfully submitted,

By 

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